

EXHIBIT ACase Administration (54.20 Hours; \$ 27,116.00)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|---------------------|------------------------|---------------------|--------------|
| Elihu Inselbuch | 9.10 | \$675 | 6,142.50 |
| Peter V. Lockwood | 26.60 | \$560 | 14,896.00 |
| Julie W. Davis | 12.20 | \$425 | 5,185.00 |
| Trevor W. Swett | .20 | \$425 | 85.00 |
| Elyssa J. Strug | 4.50 | \$135 | 607.50 |
| Karen A. Albertelli | 1.60 | \$125 | 200.00 |

| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative |
|------------|-----------|-----------|---------------|---|
| 01/02/02 | PVL | 560.00 | 5.20 | Teleconference Carickoff (.1); teleconference Baer (.1); teleconference Zaleski re January 3 hearing (.5); review miscellaneous filings (.1); teleconferences Bernick et al re January 3 hearing (1); prep for January 3 hearing (3.4). |
| 01/03/02 | PVL | 560.00 | 6.80 | Prep for hearing (.9); confer Zaleski, Sakalo, Scott re hearing prep (.5); attend hearing (5.1); confer Zaleski re hearing (.3). |
| 01/04/02 | PVL | 560.00 | 2.00 | Draft letter to J. Wolin. |
| 01/05/02 | PVL | 560.00 | .60 | Review miscellaneous filings (.1); draft letter to J. Wolin (.5). |
| 01/06/02 | EI | 675.00 | .40 | Review accumulated correspondence. |
| 01/07/02 | PVL | 560.00 | .80 | Teleconferences EI re status (.5); draft letter to J. Wolin (.3). |
| 01/07/02 | JWD | 425.00 | 1.80 | Review pleadings for week |
| 01/07/02 | EI | 675.00 | .20 | Telecon PVNL to review current issues. |
| 01/07/02 | EI | 675.00 | 1.00 | Work on draft to court. |

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| 01/08/02 | PVL | 560.00 | .60 | Teleconference EI re status (.4); review miscellaneous correspondence and filings (.2). |
| 01/08/02 | EI | 675.00 | 1.00 | Telecon PVNL re: final of letter to Wolin. |
| 01/09/02 | PVL | 560.00 | .60 | Confer EI re status (.4); review Zaleski memo (.1); review miscellaneous filings (.1). |
| 01/09/02 | EJS | 135.00 | 1.00 | Updated EI, RCT and ES files. |
| 01/10/02 | PVL | 560.00 | .60 | Review miscellaneous filings (.4); teleconference Baena re 1/11/02 meeting (.1); prep for 1/11/02 meeting (.1). |
| 01/10/02 | TWS | 425.00 | .20 | Read Committee's letter to Judge Wolin. |
| 01/11/02 | PVL | 560.00 | 3.60 | Prep with EI for meeting w/J. Wolin (.3); attend meeting w/J. Wolin, Bernick, McGovern, EI et al. (2.6); confer Speights and EI (.3); confer Speights (.3); review miscellaneous filings (.1). |
| 01/11/02 | JWD | 425.00 | 2.10 | Review pleadings |
| 01/12/02 | PVL | 560.00 | .10 | Review draft calendar. |
| 01/13/02 | PVL | 560.00 | 1.20 | Review J. Wolin opinion. |
| 01/14/02 | PVL | 560.00 | .20 | Review miscellaneous filings. |
| 01/15/02 | EJS | 135.00 | .50 | Updated EI hearing and misc. files. |
| 01/16/02 | PVL | 560.00 | .10 | Teleconference Zaleski re A&G. |
| 01/16/02 | EJS | 135.00 | .50 | Updated EI binder and index re Judge Wolin Orders. |
| 01/16/02 | EJS | 135.00 | .50 | Created descriptions document for fee applications for use with fee applications. |

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| 01/16/02 | EI | 675.00 | .30 | Telecon Judge Wolin's chambers (.1); conference Kruger/Pasquale (.2). |
| 01/17/02 | PVL | 560.00 | .40 | Confer JWD re status (.3); teleconference Zaleski re same (.1). |
| 01/17/02 | EJS | 135.00 | 1.00 | Updated EI minutes files. |
| 01/17/02 | JWD | 425.00 | 1.50 | Review pleadings, conference with PVNL re status of case for status report |
| 01/17/02 | EI | 675.00 | .10 | Correspondence to Judge Wolin. |
| 01/17/02 | CAA | 125.00 | .50 | Updated Litigation calendar. |
| 01/18/02 | PVL | 560.00 | .20 | Teleconference EI re pending matters. (.2) |
| 01/18/02 | JWD | 425.00 | 2.30 | Draft status report |
| 01/18/02 | CAA | 125.00 | 1.00 | Updated litigation calendar. |
| 01/21/02 | PVL | 560.00 | .60 | Teleconference EI re status (.1); prep for meeting with J. Wolin (.4); review draft order and email ES (.1). |
| 01/21/02 | EI | 675.00 | .10 | Conference M. Peterson re: Bernick failure to deliver data. |
| 01/22/02 | PVL | 560.00 | 3.00 | Confer EI re meeting with J. Wolin (1.0); attend meeting with Wolin and EI (2.0). |
| 01/22/02 | EJS | 135.00 | .50 | Updated Players List. |
| 01/22/02 | EI | 675.00 | 5.00 | Travel to Court with PVNL preparing for conference (2.0); conference Judge Wolin (2.0); return to office (1.0) |
| 01/23/02 | EI | 675.00 | .10 | Memo to C. Quinn re: adversary proceeding. |
| 01/23/02 | CAA | 125.00 | .10 | Organize Court doc in prep of indexing. |
| 01/25/02 | JWD | 425.00 | 2.30 | Review pleadings for status report |

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|----------------------------|-----|--------------|------|--|
| 01/28/02 | EJS | 135.00 | .50 | Draft memo to Committee re expenses; p/cs with C. Boyer and committee members' assistants re same. |
| 01/28/02 | EI | 675.00 | .20 | Reviewed all agendas. |
| 01/29/02 | JWD | 425.00 | 2.20 | Draft status report |
| 01/30/02 | EI | 675.00 | .70 | Telecon S. Baena re: status and fraudulent conveyance claims (.5); memo re: acquisition (.2). |
| Total Task Code .04 | | 54.20 | | |

Claims Administration & Objections (2.00 Hours; \$ 964.50)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|-------------------|------------------------|---------------------|--------------|
| Peter V. Lockwood | .70 | \$560 | 392.00 |
| Albert G. Lauber | 1.00 | \$445 | 445.00 |
| Trevor W. Swett | .30 | \$425 | 127.50 |

| <u>Trans Date</u> | <u>Empl Init</u> | <u>Bill Rate</u> | <u>Billing Hours</u> | <u>Full Narrative</u> |
|-------------------|------------------|------------------|----------------------|--|
| 01/15/02 | AGL | 445.00 | .40 | Conference w/PVNL re formulating response to K&E theory for "thresholds" in claims admin. process. |
| 01/15/02 | PVL | 560.00 | .70 | Confer AGL re Daubert issues (.3); review Wolin ops. (.4). |
| 01/17/02 | AGL | 445.00 | .20 | Conference w/TWS re research project on claims admin. process. |
| 01/17/02 | TWS | 425.00 | .30 | Conf AGL re Daubert project |
| 01/23/02 | AGL | 445.00 | .20 | Conference w/TWS re Daubert research project. |
| 01/25/02 | AGL | 445.00 | .20 | Meet w/BAS re Daubert research project. |

Total Task Code .05 2.00

Fee/Employment Applications (3.40 Hours; \$ 768.00)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|-------------------|------------------------|---------------------|--------------|
| Peter V. Lockwood | .30 | \$560 | 168.00 |
| Rita C. Tobin | 1.10 | \$300 | 330.00 |
| Elyssa J. Strug | 2.00 | \$135 | 270.00 |

| <u>Trans Date</u> | <u>Empl Init</u> | <u>Bill Rate</u> | <u>Billing Hours</u> | <u>Full Narrative</u> |
|-------------------|------------------|------------------|----------------------|---|
| 01/03/02 | RCT | 300.00 | .10 | Review fee schedule for January. |
| 01/04/02 | EJS | 135.00 | .50 | Created January Fee Schedules. |
| 01/07/02 | RCT | 300.00 | .50 | Review monthly pre-bills for December. |
| 01/14/02 | PVL | 560.00 | .30 | Review motion re Prol retention. |
| 01/14/02 | RCT | 300.00 | .30 | Review and edit monthly fee apps. |
| 01/14/02 | EJS | 135.00 | 1.00 | Proofed, edited and assembled quarterly fee application. |
| 01/15/02 | EJS | 135.00 | .50 | Edited and assembled quarterly fee application. |
| 01/25/02 | RCT | 300.00 | .10 | Conference with ES re: status of payments and expense procedures. |
| 01/29/02 | RCT | 300.00 | .10 | Edit ES/RCT memo re: new expense app procedures. |

Total Task Code .07 3.40

Litigation (12.70 Hours; \$ 6,296.50)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|-------------------|------------------------|---------------------|--------------|
| Elihu Inselbuch | 5.00 | \$675 | 3,375.00 |
| Peter V. Lockwood | 2.60 | \$560 | 1,456.00 |
| Trevor W. Swett | .30 | \$425 | 127.50 |
| Rita C. Tobin | 3.60 | \$300 | 1,080.00 |
| Brian A. Skretny | 1.20 | \$215 | 258.00 |

| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative |
|------------|-----------|-----------|---------------|---|
| 01/01/02 | BAS | 215.00 | .90 | NDF's reading assignment: Babcock & Wilcox (.9). |
| 01/02/02 | PVL | 560.00 | 2.00 | Teleconference Baena re fraudulent conveyance motion argument (1.1); confer Zaleski re same (.9). |
| 01/02/02 | BAS | 215.00 | .30 | Expert test. and FRE for KNB (.3). |
| 01/11/02 | EI | 675.00 | 5.00 | Trip to Newark while reviewing file (1.0); conference PVNL (1.0); conference Judge Wolin (3.0) |
| 01/17/02 | PVL | 560.00 | .60 | Teleconference LeClair re fr. tr. lit. (.6). |
| 01/18/02 | TWS | 425.00 | .30 | Read BAS memo on Daubert issues; conf BAS re same |
| 01/31/02 | RCT | 300.00 | 3.60 | Research re: Rule 9013 (3.0); e-mail memos to E. Warren re: 9013 (.3); conferences with EI re: 9013 (.3). |

Total Task Code .10 12.70

Travel (17.70 Hours; \$ 5,013.50)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|-------------------|------------------------|---------------------|--------------|
| Elihu Inselbuch | 1.00 | \$337.50 | 337.50 |
| Peter V. Lockwood | 16.70 | \$280.00 | 4,676.00 |

| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative |
|------------|-----------|-----------|---------------|--|
| 01/02/02 | PVL | 280.00 | 2.60 | Travel to Pittsburgh for hearing. |
| 01/03/02 | PVL | 280.00 | .60 | To Pittsburgh airport. |
| 01/11/02 | PVL | 280.00 | 5.00 | Travel to Newark and return to DC. |
| 01/11/02 | EI | 337.50 | 1.00 | Return to NY |
| 01/22/02 | PVL | 280.00 | 8.50 | Travel to and from Newark for meeting with J. Wolin. (8.5) |

Total Task Code .16 17.70

Docket Review & Control (23.90 Hours; \$ 3,196.50)

| <u>Attorney</u> | <u>Number of Hours</u> | <u>Billing Rate</u> | <u>Value</u> |
|---------------------|------------------------|---------------------|--------------|
| Robert C. Spohn | 4.00 | \$145 | 580.00 |
| Elyssa J. Strug | 2.50 | \$135 | 337.50 |
| Stacie M. Evans | 10.40 | \$135 | 1,404.00 |
| Karen A. Albertelli | 7.00 | \$125 | 875.00 |

| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative |
|------------|-----------|-----------|---------------|---|
| 01/01/02 | SME | 135.00 | .40 | Late entry 12/18/01. Analyze, review and index various documents including pleadings, fee applications, and correspondence. |

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|----------|-----|--------|------|---|
| 01/03/02 | EJS | 135.00 | 1.50 | Reviewed recently received court documents in preparation of indexing and updating files. |
| 01/07/02 | SME | 135.00 | 2.10 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/08/02 | EJS | 135.00 | .50 | Reviewed recently received court documents in preparation of indexing and updating files. |
| 01/08/02 | SME | 135.00 | .30 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/09/02 | RCS | 145.00 | 1.90 | Download four dockets from Court Link (.4). Compare downloaded court docket with in-house pleading indices to determine completeness of firm file holdings (1.1). Review pleadings received 1/4/02 through 1/8/02 (.4). |
| 01/09/02 | SME | 135.00 | 1.00 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/10/02 | EJS | 135.00 | .50 | Reviewed recently received court documents in preparation of indexing and updating files. |
| 01/10/02 | SME | 135.00 | 1.10 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/11/02 | SME | 135.00 | .90 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/14/02 | SME | 135.00 | .30 | Analyze, review and index various pleadings. |
| 01/14/02 | CAA | 125.00 | .50 | Updated Court doc indexes (01-771). |
| 01/14/02 | CAA | 125.00 | 4.00 | Updated Court doc indexes (01-1139). |

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|----------|-----|--------|------|--|
| 01/15/02 | SME | 135.00 | .60 | Analyze, review and index various pleadings. |
| 01/16/02 | SME | 135.00 | 1.00 | Analyze, review and index various documents, including pleadings, fee applications, and research materials. |
| 01/17/02 | SME | 135.00 | .30 | Analyze, review and index various fee applications. |
| 01/17/02 | KAA | 125.00 | .50 | Updated Court doc indexes (01-8810). |
| 01/17/02 | KAA | 125.00 | .50 | Updated Court doc indexes (01-8839). |
| 01/18/02 | RCS | 145.00 | .60 | Review pleadings and correspondence received 1/14/02 through 1/17/02 (.6). |
| 01/22/02 | RCS | 145.00 | 1.30 | Review correspondence for specific letter required by attorney (.6). Telephone call to NYO regarding correspondence (.2). Telephone call to NYO regarding specific letter required (.2). Review correspondence and pleading received 1/17/02 through 1/22/02 (.3). |
| 01/23/02 | SME | 135.00 | 2.30 | Analyze, review and index various documents including correspondence and pleadings. |
| 01/25/02 | SME | 135.00 | .10 | Analyze, review and index various documents including pleadings, fee applications and correspondence. |
| 01/29/02 | KAA | 125.00 | .50 | Updated Ct doc indexes (02-1657). |
| 01/29/02 | KAA | 125.00 | 1.00 | Updated Ct doc indexes (01-1139). |
| 01/31/02 | RCS | 145.00 | .20 | Review correspondence and pleadings received 1/30/02 through 1/31/02 (.2). |

Total Task Code .17 23.90

Other Charges:

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|---|---------------|
| Air & Train Transportation | 982.50 |
| Air Freight & Express Mail | 38.47 |
| Database Research | 1,589.11 |
| Long Distance Telephone - Equitrac In-House | 5.17 |
| Meals Related to Travel | 52.71 |
| Miscellaneous: Client Advances | 160.00 |
| Outside Local Deliveries | 24.03 |
| Postage | 7.17 |
| Telecopier | 24.15 |
| Travel Expenses - Ground Transportation | 68.00 |
| Travel Expenses - Hotel Charges | 112.86 |
| Duplicating | <u>302.40</u> |

Total: \$ 3,366.57